

**SEMICONDUCTOR DEVICE HAVING MULTI-LAYERED SPACER AND METHOD OF
MANUFACTURING THE SAME**

Abstract of the Disclosure

5 A semiconductor device having a multi-layered spacer and a method of manufacturing the semiconductor device include gate electrodes each comprising a gate oxide layer, a gate conductive layer, and a capping dielectric layer formed on a semiconductor substrate, a gate polyoxide layer formed on sidewalls of the gate conductive layer and the gate oxide layer and being in contact with a predetermined 10 portion of the semiconductor substrate, a silicon nitride layer being in contact with sidewalls of the capping dielectric layer and the gate polyoxide layer, an oxide layer being in contact with the silicon nitride layer, and an external spacer being in contact with the oxide layer.

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